



OFFICE OF
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

CC:DOM:IT&A:01RADesilets,
UIL: 6109.05-00
April 25, 2000

Number: **INFO 2000-0040**
Release Date: 6/30/2000

[REDACTED]

Dear [REDACTED]

We have been asked to respond to the portion of your letter, dated February 9, 2000, regarding a bank's obligation to request an individual's taxpayer identifying number ("TIN").

Section 6109(a)(3) of the Internal Revenue Code ("Code") provides that any person required under the authority of the Code to make a return, statement, or other document with respect to another person must request the TIN from that person. Further, section 6109(a)(2) of the Code provides that any person with respect to whom a return, statement, or other document is required under the Code to be made by another person must furnish a TIN to such other person. Under these provisions, if a bank is required to file a document under the Code relating to another person, such as an information return, the bank must request the TIN from that person, and that person must provide the TIN to the bank.

A bank may also be required to request an individual's TIN under regulations other than regulations under the Code. See section 301.6109-1(e) of the regulations. For example, under 31 CFR 103.34, a bank is required to secure and maintain a record of the TIN of each person who opens certain accounts with the bank.

If you have any questions, please contact Robert A. Desilets, Jr., Badge Number 50-14186, at (202) 622-4910.

Sincerely,

David B. Auclair
Senior Technician Reviewer, Branch 1
Income Tax and Accounting Division